



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

31 Mineral 0687 Alberton K-12 Schools

0577 Alberton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,334,859.57	1,334,859.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	97,672.32	97,672.32	0.00	0.00	0.00	0.00
22XX Educational Media Services	45,890.86	45,890.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,700.26	74,700.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,450.64	130,450.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,619.50	28,175.50	36,444.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	179,569.76	179,569.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	189,405.04	134,122.82	0.00	55,282.22	0.00	0.00
31XX Food Services	91,032.00	91,032.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,566.38	17,566.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,280.99	112,280.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,856.04	0.00	0.00	20,856.04	0.00	0.00
Totals	2,358,903.36	2,246,321.10	36,444.00	76,138.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,358,903.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0577 Alberton K-12 Schools	Indirect/Direct	36,444.00 / 2,246,321.10	1.62%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0577 Alberton K-12 Schools	0.0110	0.0159	0.0144	0.0131	1.62%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0577 Alberton K-12 Schools	0.0110	0.0159	0.0144	0.0131	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0577 Alberton K-12 Schools				1.34%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0687 Alberton K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.34%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

31 Mineral 0688 Superior K-12 Schools

0579 Superior K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,200,772.05	2,200,772.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	443,544.30	443,544.30	0.00	0.00	0.00	0.00
22XX Educational Media Services	61,423.14	61,423.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,757.58	151,757.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,407.68	210,407.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,227.53	15,800.42	90,427.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	346,229.38	346,229.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	346,264.19	143,264.90	0.00	202,999.29	0.00	0.00
31XX Food Services	165,757.91	165,757.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,452.29	20,452.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,751.65	101,751.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	71,397.49	0.00	0.00	71,397.49	0.00	0.00
Totals	4,225,985.19	3,861,161.30	90,427.11	274,396.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,225,985.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0579 Superior K-12 Schools	Indirect/Direct	90,427.11 / 3,861,161.30		2.34%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0579 Superior K-12 Schools	0.0178	0.0159	0.0173	0.0174	2.34%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0579 Superior K-12 Schools	0.0178	0.0159	0.0173	0.0174	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0579 Superior K-12 Schools				1.74%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0688 Superior K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.74%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

31 Mineral 0690 St Regis K-12 Schools

0582 St Regis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,444,468.24	1,444,468.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	43,935.22	43,935.22	0.00	0.00	0.00	0.00
22XX Educational Media Services	40,824.74	40,824.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	278,817.60	278,817.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,933.50	83,933.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,820.08	23,632.60	31,187.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	394,828.83	340,428.83	0.00	54,400.00	0.00	0.00
27XX Student Transportation Services	326,326.06	159,881.06	0.00	166,445.00	0.00	0.00
31XX Food Services	152,130.15	152,130.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,269.97	20,269.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,956.15	93,956.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,850.00	0.00	0.00	3,850.00	0.00	0.00
Totals	2,938,160.54	2,682,278.06	31,187.48	224,695.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,938,160.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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	LE 0582 St Regis K-12 Schools	Indirect/Direct	31,187.48 / 2,682,278.06		1.16%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0582 St Regis K-12 Schools	0.0108	0.0112	0.0105	0.0120	1.16%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0582 St Regis K-12 Schools	0.0000	0.0000	0.0187	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0582 St Regis K-12 Schools	0.0108	0.0112	0.0187	0.0120	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0582 St Regis K-12 Schools				1.22%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0690 St Regis K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.22%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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